

GENERAL INFORMATION BOOKLET FOR TAX CONSULTANT & TAX PREPARER APPLICANTS



THIS BOOKLET IS UPDATED YEARLY ON SEPTEMBER 1st

**BOARD OF TAX PRACTITIONERS
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For forms, applications, examination study references and licensing information, visit
www.oregon.gov/OBTP

If, after reading this booklet, you have questions, contact:
Oregon State Board of Tax Practitioners
Phone: (503) 378-4034, Fax: (503) 585-5797
E-mail: tax.bd@state.or.us

General Information

The Oregon Board of Tax Practitioners

The Oregon Board of Tax Practitioners was created by the Legislature in 1973 to issue tax preparer and tax consultant licenses, conduct examinations of candidates for licensure, and ensure that practitioners receive annual continuing education. Through these activities and compliance enforcement, the Board fulfills the consumer protection role for which it was created: helping prevent fraud against Oregon taxpayers and ensuring that tax practitioners understand state and federal income tax law and conduct their business competently and ethically.

About 4,000 tax preparers and tax consultants are licensed by the Oregon State Board of Tax Practitioners, which is funded entirely by fees collected from examinations, licenses, and civil penalties assessed by the Board for violations of rule or statute. The Legislature approves an expenditure limitation for the Board each biennium.

Types of Licenses

A **tax preparer** license from the Oregon Board of Tax Practitioners enables you to lawfully prepare personal income tax returns in Oregon for a fee or valuable consideration. A tax preparer must work under the supervision of a licensed tax consultant, a certified public accountant, a public accountant, or an attorney-at-law. All tax preparer licenses expire annually on **September 30** following initial application for license or renewal. It is the responsibility of the licensee to meet the requirements and apply for license renewal.

A **tax consultant** license enables you to lawfully prepare personal income tax returns in Oregon for a fee or valuable consideration as a self-employed or independent tax practitioner. All tax-consultant licenses expire annually on **May 31** following initial application for license. It is the responsibility of the licensee to meet the requirements and apply for license renewal.

Certain individuals are not required to be licensed by the Oregon Board of Tax Practitioners to prepare income taxes for a fee. These include attorneys-at-law, fiduciaries, certified public accountants and public accountants who hold a permit from the Oregon Board of Accountancy, and employees of these four entities.

Enrolled agents authorized to practice before the Internal Revenue Service, holding a valid treasury card, may be licensed by the Oregon Board of Tax Practitioners by presenting a copy of their enrollment card, providing proof of a minimum of 360 hours work experience during at least two (2) of the last five (5) years and successful passage of an examination covering Oregon income tax statutes and rules.

Examinations

How to Become Licensed in Oregon

To be a licensed tax preparer or tax consultant in Oregon, you must pass an examination administered by the Board staff or a proctor authorized by the Board to administer exams.

Passing the tax preparer examination requires careful and comprehensive preparation, including successful completion of an 80-hour basic tax course or its equivalent. The tax consultant examination is based on experience and knowledge gained as a working tax consultant and through continuing-education courses, individual study and research.

Future applicants for licensure as a tax consultant should ensure that employers document hours worked on the “Verification of Work Experience,” form required by the Board. Only work hours directly related to tax preparation may be counted toward the work-experience requirement.

To become licensed as a tax preparer:

- You must be at least 18 years old and possess a high school or general equivalency diploma (GED).
- You must complete an 80-hour basic tax course or its equivalent, although you may apply to take the examination before your 80-hour basic tax course is completed. Tax preparer applicants must retake the basic tax course, if after three (3) years from basic course completion date; the applicant has not yet passed the preparer exam. Approved courses are listed in this booklet and on our Web site, www.oregon.gov/OBTP.
- You may submit copies of official transcripts and course summaries of college courses with your application in lieu of the 80-hour basic tax course (OAR 800-015-0005(8)); however, the acceptance of alternative tax-related courses will be at the discretion of the Board, per OAR 800-020-0015(3).
- You must pass the tax preparer examination administered by the Board with a score of 75 percent or higher.
- When you successfully complete the 80-hour basic tax course, you will receive a “Session Attendance Certification Form” signed by your course instructor. Sign and submit it to the Board office only when you apply for your license; **do not submit it with your examination application.**

To become licensed as a tax consultant if you are licensed as a tax preparer:

- Submit evidence on the Verification of Work Experience Form, signed by your employer(s) that you have worked as a licensed tax preparer not less than 1100 hours during at least two of the last five years.
 - You may substitute volunteer experience in lieu of up to 212 hours of the 1100 hours of required experience at a ratio of one hour for each five hours worked as a volunteer **only** if you volunteered with tax preparation programs such as VITA or AARP-TCE. Hours must be verified by your volunteer supervisor.

- You may substitute education credits in lieu of up to 365 hours of the 1100 hours of required experience at a rate of one classroom hour for each five hours of experience, provided the subject matter was related to taxation, you completed the course within a year before applying to become a licensed tax consultant, and you do not claim the same course credits to fulfill continuing education requirements. Education credits require transcripts and course summaries as evidence.
- Submit evidence of completion of a minimum of 15 hours of continuing education in personal income taxation in the past year.
- Pass the tax consultant examination administered by the Board with a score of 75 percent or higher.

To become licensed as a tax consultant if you are not licensed in Oregon as a tax preparer:

- Submit evidence that you have completed at least 80 hours of basic tax education. Prior experience credit may be granted for up to 53 hours, but you must have completed 27 additional verifiable classroom hours, you must have been actively engaged in tax preparation within two years of application, you must have at least three years of tax preparation experience, and you must provide verification from employers or evidence of self-employment.
- Submit evidence on the “Verification of Work Experience” Form, signed by your employer(s) of a minimum of 1100 hours of work experience as a tax practitioner within at least two of the last five years.
 - You may use hours of employment as an income tax auditor or taxpayer service representative with the IRS or Oregon Department of Revenue toward fulfillment of the 1100 hours of work experience.
 - You may substitute volunteer experience in lieu of up to 212 hours of the 1100 hours of required experience at a ratio of one hour for each five hours worked as a volunteer **only** if you volunteered with tax preparation programs such as VITA or AARP-TCE. Hours must be verified by your volunteer supervisor.
 - You may substitute education credits in lieu of up to 365 hours of the 1100 hours of required experience at a rate of one classroom hour for each five hours of experience, provided the subject matter was related to taxation, you completed the course within a year before applying to become a licensed tax consultant, and you do not claim the same course credits to fulfill continuing education requirements.
- Submit evidence of completion of a minimum of 15 hours of continuing education in personal income taxation in the past year.
- Pass the tax consultant examination administered by the Board with a score of 75 percent or higher.

With out-of-state experience as a self-employed tax consultant:

- Submit evidence that you have completed at least 80 hours of basic tax education. Prior experience credit may be granted for up to 53 classroom hours, but you must have completed 27 additional verifiable classroom hours.
- Submit proof of tax-preparation experience on a “Self-Employment Petition” Form (see OTPB Web site.) along with supporting documentation, e.g., a Schedule C, business bank account, business registration or Form 1099. The form shall fully document pertinent experience and education that meets or exceeds the requirement for 1100 hours of work experience within at least two of the last five years.
 - You may substitute volunteer experience in lieu of up to 212 hours of the 1100 hours of required experience at a ratio of one hour for each five hours worked as a volunteer **only**

if you volunteered with tax preparation programs such as VITA or AARP-TCE. Hours must be verified by your volunteer supervisor.

- You may substitute education credits in lieu of up to 365 hours of the 1100 hours of required experience at a ratio of one classroom hour for each five hours of experience, provided the subject matter was related to taxation, you completed the course within a year before applying to become a licensed tax consultant, and you do not claim the same course credits to fulfill continuing education requirements.
- Provide evidence of 15 hours of continuing education in personal income taxation completed within one year prior to making application for examination.

To become a licensed tax consultant if you are an enrolled agent:

- Submit a copy of your valid enrolled agent card (front and back). No other document will be accepted as a substitute for your enrollment card.
- Provide verification on the “Verification of Work Experience” Form, signed by your employer(s) or “Self-Employment Petition” Form (see OTPB Web site.) along with supporting documentation, e.g., a Schedule C, business bank account, business registration or Form 1099. The form shall fully document pertinent experience and education that meets or exceeds the requirement for 360 hours of work experience within at least two of the last five years.
- Pass the Oregon Tax Law, Oregon Income Tax Service Law and the Code of Professional Conduct portions of the tax consultant examination administered by the Board with a score of 75 percent or higher.

Exam Application Process

Mail your exam application and fees to the Board office at least 30 days before the date on which you plan to take the exam. Applications are processed as quickly as possible. Exam applications received from February through September are likely to be processed more quickly. You may choose to mail your application with a check or money order or pay by credit card. You may also fax or scan and E-mail your application.

To better serve license applicants, the Board has agreements with proctor sites throughout the state to supervise examinations. If you choose to take your exam at a proctor site, include proctor fees with your exam application. You will find a list of proctor sites and fees in this publication.

You can make arrangements to take an exam at the Board office in Salem without a proctor fee, based on Board staffing and room availability. Contact the Board office for dates. Once a year, the Board administers a group examination (the annual Board-Administered Examination) at a site other than the Board office, and there is no proctor fee.

After the Board staff processes exam applications, it mails examination-approval notices, which tell applicants how to schedule their examination at the proctor site they have chosen. When the examination-approval notices are mailed to applicants, examination packets are sent to proctor sites. Do not schedule your appointment with the proctor site *until you receive your approval notice*; the proctor site will not have an examination for you to take. You will be required to show your examination-approval notice and government issued photographic identification before being allowed to take the exam.

Please note: Your examination site selection is *final* upon making application to the Board office. For security reasons, you may apply for only one examination; you may re-apply if you do not receive a passing score. If a problem arises regarding your ability to sit for your scheduled examination, contact the Board immediately.

Fees

Exams ~ Initial Licensing	Preparers	Consultants	Other
Exam Fees	\$50	\$85	Proctor fee, as applicable
Initial license	\$50	\$95	
If you are a licensed tax preparer (practitioner license only)		\$55	
Combination license, including business (if already licensed as a preparer)		\$115	
Combination license, including business (if not already licensed as a preparer)	\$100	\$145	

Annual License Renewal	Preparers	Consultants	Other
Active	\$70	\$95	
Inactive	\$35	\$50	
Reactivation of inactive license	\$70	\$95	
Reactivation of lapsed license	\$35 plus \$70 (active fee)	\$35 plus \$95 (active fee)	
Tax business, registration only			\$100
Branch office registration			\$20
Tax business reg./tax consultant/preparer license combination			\$145

Refunds

Unless you fail to meet the legal requirements to take the examination or have an emergency beyond your control (documented to the Board's satisfaction), no refund of the exam fee will be made. In the case of eligible refund, a \$10 processing fee will be retained by the Board. Written requests for emergency refunds are required and must include your name, mailing address, phone number, reason for the request, and your acknowledgment that a \$10 processing fee will be retained by the Board.

Candidates who do not take the exam ("no-shows") or who take exams but do not pass will **not** receive refunds of exam fees.

Exam Content and Procedure

The Board updates and administers licensing examinations throughout the year. Examination consultants retained by the Board regularly review exam questions and develop new ones. Consultant comments and new exam questions are reviewed by the Board. All questions used on the examinations receive *at least* five reviews for clarity and legal accuracy prior to their use in annual examinations.

Updated **consultant** examinations are released each August 1; updated **preparer** examinations are released each September 1. Examinations cover Oregon and federal tax laws and the preparation of personal income-tax returns.

Subject matter:

If the date on your exam application is June 2013, the exam will cover 2011 tax law.

If the date on your **consultant** exam application is July 2013, the exam will cover 2011 tax law.

If the date on your **consultant** exam application is August 2013, the exam will cover 2012 tax law.

If the date on your **preparer** exam application is August 2013, the exam will cover 2011 tax law.

If the date on your **preparer** exam application is September 2013, the exam will cover 2012 tax law.

Exams cover personal income tax, law, theory and practice. The consultant exam may include questions on corporation or partnership income tax as it relates to personal income-tax returns. Preparer and consultant exam questions contain true-and-false, multiple-choice questions and scenario-based mini-problems. In both preparer and consultant exams, approximately 75 percent of the questions will be on federal law and 25 percent on state law.

Preparer exams consist of 200 questions divided into four parts. Parts I, II, and III include 176 questions covering Oregon tax laws; code of professional conduct; and federal income tax law, theory and practice. These questions cover basic material. Part IV (24 questions) is a series of scenario-based mini-problems related to state and federal forms and schedules. All schedules, worksheets, and forms needed for solving the mini-problems will be provided.

Consultant exams consist of 200 questions. Applicants will be tested on Oregon and federal personal income tax law, theory, and practice; the Oregon tax practitioners' law; the code of professional conduct (Oregon Administrative Rules, Chapter 800, Division 10); and rules for tax preparation businesses (Oregon Administrative Rules Chapter 800, Division 25). Questions are more complicated than those in the preparer examination.

Enrolled agent exams (which cover *only* Oregon law) consist of 50 questions, testing the applicant on Oregon income tax laws; the code of professional conduct (Oregon Administrative Rules, Chapter 800, Division 10); and rules for tax preparation businesses (Oregon Administrative Rules Chapter 800, Division 25). Tax law questions may cover any Oregon topics listed on the examination indexes.

Applicants are allowed five hours to complete the preparer and consultant examinations. Enrolled agents taking only the state-law portion of the consultant exam are allowed 1½ hours to complete the examination. Exam schedules vary, depending on the location; see proctor site information in this booklet for specifics.

Please note: For security reasons, you may apply for only one examination; you may re-apply if you do not receive a passing score.

Options for Scheduling Your Examination

Proctor site examinations

Proctored examinations are available throughout Oregon. You must make an appointment to take an examination at a proctored site after you have received your examination-approval notice from the Board.

Mail, fax or E-mail complete exam applications and fees to the Board office at least 30 days before the date on which you plan to take the examination.

After you receive an examination-approval notice, contact your chosen proctor site to schedule your exam. **Do not** schedule an examination until you receive your examination-approval notice; the proctor will not have an examination for you to take. If your exam will be at a proctor site, the Board office will send all examination materials to the proctor site at that time. Board staff will mail to each examinee their examination-approval notice and I.D. number. A procedural information sheet will also be sent to you that will include complete instructions along with a list of acceptable and unacceptable items. It is important that you read this information prior to taking the exam. Consumption of food or beverages varies depending on the proctor site. Food is generally not allowed at proctor sites; check when you schedule your examination.

Proctored preparer exams based on 2012 tax law begin September 1, 2013, and consultant exams based on 2012 tax law begin August 1, 2013. Preparer examinees who want to take the most recently updated examination must submit applications to the Board office on or after September 1. Consultant examinees who want to take the most recently updated examination must submit applications to the Board office on or after August 1.

Annual Board-administered examination:

Once a year, a large-group examination is offered on a Saturday at a community college or other site. There is no proctor fee for this Board-administered examination, which will be based on **2012** tax law.

This year's Board-administered examination will be held on:

Saturday, December 7, 2013
Chemeketa Community College, 4061 Winema Place NE, Building 50,
Salem, Oregon

The **deadline** for applications to take the Board-administered examination is **5 p.m., November 7, 2013.**

What to Bring to the Exam

The following items must be brought to the exam room in a transparent container or transparent bag or as loose items.

- For this exam **only** it is not necessary to bring your examination-approval notice. If you do bring it you will be required to relinquish it to staff prior to entering the testing area.
- Government-issued picture identification such as a driver license, official state photo identification or a passport is mandatory. No exceptions will be made. If you do not bring appropriate ID you will not be allowed to take the exam.
- Two or three No.2 pencils and a pocket pencil sharpener (or mechanical pencils). Highlighters are allowed but can only be used to highlight in exam booklet. Absolutely no writing in source documents is allowed during exam). You **must** use #2 pencils or mechanical pencils on the answer sheets. See answer-sheet instructions and the example of a completed answer sheet in this booklet.
- Simple-function calculators: battery or solar noiseless, non-printing, non-programmable calculators. Calculators will be inspected by Board staff prior to entering the testing area.
- If you are taking the preparer examination, you may bring acceptable source documents. Acceptable source documents must be official publications or copies downloaded from the official Web sites of the IRS and the Oregon Department of Revenue. Non-removable tabs are acceptable, separate divider pages are not acceptable.
- Consultant examinations are not open book however if it is helpful, applicants for the Consultant exam may bring IRS Publication 850 "English-Foreign Language Glossary of Words and Phrases". Only an official copy of this publication or a copy downloaded from the official Web site of the IRS will be allowed. Absolutely no writing or tabbing is permitted on this publication.
- If you have a medical or other condition requiring accommodation, please make arrangements Board staff when you schedule your examination. Diabetic supplies may be brought to the exam; however, such supplies must be declared to and examined by Board staff at sign-in.
- Soft drinks and protein drinks are allowable at the Board-administered examination.

Items Not Allowed in the Exam Room

- Cellular phones including other communication devices, electronic or computerized devices are **not** allowed.
- Backpacks, purses, non-transparent bags and containers are **not** allowed.
- Programmable calculators are **not** allowed.
- Source materials for consultant examinees are **not** allowed (excluding IRS Publication 850 if needed).
- Solid food is **not** allowed during the annual Board-administered examination.

Getting Your Exam Results

Proctor sites are required to return completed examinations to the Board office within five days, whereupon exams are graded as soon as possible. Examinees receive written notification of their scores from the Board office through the U.S. Postal Service no later than 30 days after taking the examination. **Examination results are not given over the phone or at the Board office.**

Passing scores:

Preparer examinees must correctly answer 75 percent of the 200 questions and mini-problems.

Consultant examinees must correctly answer 75 percent of the 200 questions.

Enrolled agent examinees must correctly answer 75 percent of the 50 questions.

Examinees who receive passing scores have **60 days** in which to apply for a license. If they do not do so, they must re-test. Candidates who do not receive passing scores may sit for the next examination upon filing to re-take the examination and submitting payment of fees to the Board office.

Please note: No review of the examination questions by any applicant will be granted (OAR 800-020-0020(7)).

If you do not pass the preparer or consultant examination after four attempts, the Board strongly recommends that you enroll in an 80-hour basic tax course or an examination-preparation course for consultants. **A tax preparer must re-take the basic course if, after three years from basic course** completion, the applicant has not yet passed the preparer examination (OAR 800-020-0020(9)).

Continuing Education

Tax preparers and tax consultants are required to complete 30 hours of continuing education related to tax law and tax preparation per year. To renew their licenses each year, licensees must attest to having completed a minimum of 30 hours of acceptable continuing education during the 13 months prior to each license year.

The Board audits licensees on a random basis to verify compliance with continuing-education requirements (OAR 800-015-0015). Continuing education is waived for the first renewal of a tax preparer or tax consultant license.

Tax preparers and consultants who allow their licenses to lapse or be inactive *for less than three years* must attest to 30 hours of acceptable continuing education for each lapsed or inactive year to qualify for license renewal or reactivation.

Example: License expiration date is Sept. 30, 2013, and the licensee is making application for renewal on or before Sept. 30, 2015. The licensee must attest to 90 hours of continuing education (30 hours per year) to qualify for license renewal or reactivation.

A license that has been placed in inactive or lapsed status, or combination thereof, *for three (3) consecutive years or more*, shall not be reactivated to active status. If a tax preparer or consultant has allowed his or her license to lapse or remain inactive, *for three (3) consecutive years or more*, he or she must make application for and successfully complete the preparer examination with a score of 75 percent or higher.

Tax courses, seminars and Webinars acceptable for continuing education are offered by community colleges, industry associations, company schools, and private firms in Oregon. Continuing-education credit will be accepted only if sponsors and course material comply with OAR 800-015-0010, OAR 800-015-0020 and OAR 800-015-0030.

Acceptable continuing education is that which contributes directly to the expertise of the individual in the preparation of income tax returns, and is presented by a sponsor who meets the requirements of all Rules.

Correspondence and self-study courses must be Board approved if not already approved by California Tax Education Council (CTEC), Internal Revenue Service (IRS), National Association of State Boards of Accountancy (NASBA), or courses by such other sponsors as may be approved by the Board.

BASIC COURSE SPONSORS: Sept. 1, 2013 - August 31, 2014

*List subject to change.
Sponsors in gray pending.*

Sponsor/Address	Phone	Fax	E-mail	Web site	More info.
Scott Wallace Blue Mt. Comm. College * 2411 NW Carden / PO Box 100 Pendleton, OR 97801	(541) 278-5736	(541) 278-5177	swallace@bluecc.edu	www.bluecc.edu	<i>Offering live and on-line courses</i>
Nancy Jumper Central Oregon Comm. Col. * 2600 NW College Way Bend, OR 97701	(541) 383-7270	(541) 383-7503	class inquiries: ceinfo@coccc.edu personal: njumper@coccc.edu	http://www.coccc.edu/content/inuinged	<i>Offering live course</i>
R. Taylor Chemeketa Community Col. * 4000 Lancaster Drive NE Salem OR 97309	(503) 399-5048	(503) 365-4785	socialscience@chemeketa.edu	www.chemeketa.edu	<i>Offering live and on-line courses</i>
Alan Twombly H & R Block Income Tax School – Oregon Coast ** PO Box 331 Florence, OR 97439	(541) 997-7725 (541) 264-7270 (541) 267-2426	(541) 997-7092	atwombly@hrblock.com		<i>Offering live course</i>
Randy Shimek H & R Block Income Tax Schools** - Various locations throughout the state 1371 Lancaster Dr. NE Salem, OR 97301	(503) 279-1877	(503) 363-4668	rshimek@hrblock.com	www.hrblock.com	<i>Offering live course</i>
Kristen VanKeulen Heald College * 6035 NE 78 th Court Portland, OR 97218	(503) 505-5479	(503) 505-5558	kristine_vankeulen@heald.edu	www.heald.edu	<i>Offering live course</i>
Sheila Clark The Income Tax School ** 10120 West Broad St., Ste. A Glenn Allen, VA 23060	(800) 984-1040 or (804) 204-1040	(804) 213-4248 or (877) 787-1040	sclark@theincometaxschool.com cmcabe@theincometaxschool.com	www.theincometaxschool.com	<i>On-line courses only</i>
Mamie Carter, LTC Jackson Hewitt Tax Service ** - Various locations throughout the state 516 SE Chkalov Dr. No. 15 Vancouver, WA 98683	(503) 251-5442	(360) 750-5567	mcarter@jhtaxnw.com scross@jhtaxnw.com	www.jacksonhewitt.com	<i>Offering live and on-line courses</i>
Christina Phillips Fastax, Inc. PFS Tax School ** 4676 Commercial St SE / PMB 373 Salem, OR 97302	(503) 585-4663 Outside Salem: 1-866-634-1040	(503) 362-5972	N/A	N/A	<i>Offering live course</i>
Katherine Sue Hewitt Klamath Community College * 7390 South Sixth Street Klamath Falls, OR 97603	(541) 880-2261 or (541) 331-1047	(541) 885-7758	Hewitt@klamathcc.edu	www.klamathcc.edu	<i>Offering live course</i>
Kirkwood Donavin Lane Community College * 4000 E. 30 th Ave. Eugene, OR 97405	(541) 485-8581		donavink@lanecc.edu	www.lanecc.edu	<i>Offering live course</i>

Tracy Allford Liberty Tax Service **- Various locations throughout the state 1716 Corporate Landing Pkwy Virginia Beach, VA 23454	(800) 790-3863 Ext. 8021	(800) 880-6432	Tracy.allford@libertytax.com	www.libertytax.com	Offering live and on-line courses
SanDee M. Tharp Pacific Northwest Tax Service ** 13405 NW Cornell Road Portland, OR 97229	(503) 646-5600	(503) 350-0265	pnwtaxschool@aol.com	www.pnwtaxschool.com	Offering on-line courses
Daphna Lauren Zago Platinum Professional Services ** 12340 Seal Beach Blvd., #271B Seal Beach, CA 90740	(877) 315-1772	(877) 315-2725	admin@platinumprostudies.com	www.platinumprostudies.com	Offering on-line courses
Phillip Seder Portland Community College – Sylvania Campus * 12000 SW 49 th Ave. Portland, OR 97219	(971) 722-8274	(971) 722-4959	phillip.seder@pcc.edu	www.pcc.edu	Offering live course

- * **Denotes an accredited college/university or educational service district**
** **Denotes a private firm licensed as a vocational school by the Oregon Department of Education**

Check the following URL frequently for updates to the sponsor listing:
http://cms.oregon.gov/OBTP/docs/form/gen_info.pdf

Preparer Examination Index Course Guide for Basic Course Instructors

Description/course topics	References used
Tax Practitioner Oregon Law	Oregon Administrative Rules Oregon Revised Statutes
Federal Filing Requirements/Federal Filing Dates	Publication 17, Chapter 1
Federal Filing Status	Publication 17, Chapter 2
Personal and Dependent Exemptions	Publication 17, Chapter 3
Gross Income	Publication 17, Chapters: 6-9 & 12
Standard and Itemized Deductions Medical, Taxes, Interest	Publication 17, Chapters: 21-25 Publication 970
Itemized Deductions Contributions, Casualty, Car and Employee Business Deductions, Work-related Deductions, Miscellaneous Deductions	Publication 17, Chapters: 26-30
Adjustments to Income IRA, Moving, Alimony Miscellaneous Adjustments	Publication 17, Chapters:18-20 1040 Instructions Publication 970
OREGON Form 40 ERA Program (Elderly Rental Assistance)	Publication 17½ Oregon Instructions 40 & 40S
Other Income Rental Income and Expense Retirement Plans, Pensions, Annuities Other Income	Publication 17, Chapters:10-11 & 13
Mid-term examination	
Schedules C, F, and SE	Publication 225 and 334
Basis of Assets and Depreciation	Publication 17, Chapters: 10 & 14 Publication 225 and 334
Sale & Exchange of Capital Assets Personal Residence, Bad Debts, Installment Sales	Publication 17, Chapters:15-17
Supplemental Gains and Losses Form 4797	Publication 225 and 334 Form 4797 Instructions
OREGON Part Year and Non-Resident	Publication 17½ Oregon Instructions 40N and 40P
Credits	Publication 17, Chapters: 33-38 Publication 970
Other Taxes and Payments Alternative Minimum Tax Minor Children Estimated Tax, Excess FICA	Publication 17, Chapters: 4-5, 11 and 31-32
Review Final Examination Review Final Examination Interviewing Techniques Amended Returns	

Preparer Examination Subject Outline and approximate percentage of coverage

FEDERAL

How to file -- 13.5%

- Filing status
- Dependents
- Personal exemptions
- Filing requirements

Income -- 11.5%

- Earned income
- Tips
- Interest
- Dividends
- Business, farm
- Retirement, pensions
- Rentals
- Depreciation
- Social Security
- Investment
- Other income

Assets -- 8.5%

- Capital/ordinary
- Basis
- Sale of capital assets
- Sale of business assets (Form 4797)
- Installment sales (Form 6252)
- Personal residence

Adjustments -- 5%

- IRA, SEP, Keogh, simple
- Alimony
- Self-employed health insurance
- Moving

- Education related
- Self-employment tax
- Penalty on early withdrawal

Itemized deductions -- 15%

- Medical
- Taxes
- Interest
- Contributions
- Casualty
- Continuing education
- Employee business expense
- Miscellaneous
- Limitations

Credits -- 5%

- Child care
- Elderly, disabled
- Earned income
- Education
- Child tax
- Adoption
- Other credits

Other Taxes -- 2.5%

- Self employment
- Alternative minimum
- Averaging/lump sum
- Tax computation
- IRAs and other retirement plans
- Other

Payments -- 2.5%

- Estimated
- Excess FICA
- Other

Preparer Examination Subject Outline, continued

OREGON

How to file -- 4%

- Filing status
- Filing requirements
- Non resident status

Additions -- 3%

- Interest
- Taxes
- Other

Subtractions -- 6%

- Taxes
- Interest
- Military
- Federal pensions
- Social Security/ railroad retirement
- Oregon refunds
- American Indian
- Lottery winnings
- Domestic partner benefits
- Higher education expense
- Other

Deductions -- 1.5%

- Standard
- Itemized
- Special medical

Credits -- 3%

- Child care
- Elderly or disabled
- Retirement income
- Political
- Working family
- Earned income
- Exemptions
- Long-term care
- Residential energy
- Other

Payments -- 1%

- Estimates
- Tax computation

License law, rules of conduct -- 6%

Mini-problems (Federal and Oregon) -- 12%

Approximately 64 percent is on federal law, 24 percent on state law and 12 percent is a combination of Federal and Oregon mini-problems. There are 200 questions on the exam.

**STATE BOARD OF TAX PRACTITIONERS
RECOMMENDED RESOURCES AND STUDY GUIDES FOR APPLICANTS PREPARING
TO TAKE THE PREPARER EXAMINATION**

Questions in the current Preparer Exam are derived from the following 2012 source documents

FEDERAL:

- Pub. 17
- Pub. 225 - Farmer's Tax Guide
- Pub. 334 - Tax Guide for Small Business
- Pub. 521 – Moving Expenses
- Pub. 527 – Residential Rental Property
- Pub. 553 – Highlights of Tax Changes
- Pub. 587 – Business Use of Your Home
- Pub. 596 – Earned Income Credit (EIC)
- Pub. 850 – English-Foreign Language Glossary of Words and Phrases
- Pub. 946 – How to Depreciate Property
- Pub. 970 – Tax Benefits for Education
- Federal Form 1040 Instructions (not forms booklets)
- Form 4797 Instructions – Sale of Business Property
- Form 6252 Instructions – Installment Sales

OREGON:

- Pub. 17-1/2 (Oregon)
- Oregon Income Tax Full-Year Resident Form 40 and instructions, Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P, Schedule WFC-N/P, and instructions
- Oregon Administrative Rules, Chapter 800: *800-010-0015 through 800-030-0050*
- Oregon Revised Statutes, Chapter 673: *673.605 through 673.990*

Sample Preparer Test with Frequently Missed Questions

Sample questions extracted from 2012-2013 exam based on 2011 tax law
Referenced to 2011 publications

These questions serve as examples only.

Answers, subject matter and references can be found on the attached pages

1. Janet, a single parent, attends college full time. She is studying for her Master's degree. Janet's tuition is \$6,000. The Lifetime Learning Credit on Janet's tax return could total:

- A. \$600
- B. \$1,000
- C. \$1,200
- D. \$2,000

2. **Mini Problem - Schedule E included with question during exam**

Taxpayer with an Adjusted Gross Income (AGI) of \$65,000 has a residential rental property. During the current tax year it was rented January through May and October through December. The renters who moved out May 31st left the rental with major damage.

Rental income 8 months @ \$800 = \$6,400

Advance rent = \$800

Security deposit (new tenant) = \$500 (Refundable if the tenant lives up to the terms of the lease)

Advertising = \$200

Electric and gas while empty = \$300

Liability Insurance = \$650

Water, sewer and garbage = \$720

Property tax = \$2,100

Mortgage interest = \$4,500

Labor costs for repairs = \$5,000

Repairing floors/walls/windows, repainting, hauling trash... = \$15,000

2500 miles driven while doing repairs between July 1st & August 31st. (2011 mileage rate)

Depreciation on appliances = \$400

Used appliances = \$2,000

Depreciation on the building = \$3,000

What are the rental expenses (not including depreciation)?

- A. \$9,858
- B. \$11,858
- C. \$28,470
- D. \$29,858

3. Select the employee expense that is not an allowable itemized deduction:

- A. Malpractice insurance premiums paid by a registered nurse.
- B. A painter's coveralls and work shoes.
- C. A costume for a member of a Spanish dancing troupe.
- D. Tuition, books, and supplies needed for a first-aid course by a fireman.

4. Which of the following expenses cannot be a deductible medical expense?

- A. Installing railings or support bars in bathroom
- B. Modifying hardware on doors
- C. Modifying smoke detectors and fire alarms
- D. Enlarging windows to treat Seasonal Affective Disorder (SAD)

Preparer Most Missed Questions Cont...

5. In 2010 taxpayer had a \$6,950 federal tax liability. His Oregon federal tax subtraction for 2010 was limited to \$5,850. This year he amended his 2010 and received a \$2,000 federal refund. How much of this refund must he include as an addition on his 2011 Oregon return?
- A. \$0
 - B. \$900
 - C. \$1,100
 - D. \$2,000
6. Business owners must contact the Board and make other arrangements, unless extenuating circumstances exist, within how many days if they are unable to comply with a request from the Board to conduct an investigation or evaluation.
- A. 5 days
 - B. 10 days
 - C. 15 days
 - D. 30 days
7. **Mini Problem - Form 4797 included with question during exam**
- Frank is a self-employed farmer. He sold his old tractor and mower on October 15, 2011. He had purchased the tractor on May 23, 2008 for \$25,000 and has taken a total of \$15,600 depreciation (including 2011) and sold it for \$15,000. A baler was purchased on September 10, 2010 for \$12,500. Depreciation taken on the baler was \$3,300 (including 2011) and it was sold in August 2011 for \$7,000.
- Line 31 of Form 4797 is:
- A. \$2,200
 - B. \$3,300
 - C. \$3,400
 - D. \$5,600
8. Tony's adjusted basis in his tractor is \$20,000. He traded it in for a new tractor with a cost of \$43,000. The dealer gave Tony a trade-in of \$16,000 for his old tractor. Tony paid additional \$15,000 cash and financed the \$12,000 balance. Tony's basis in the new tractor is:
- A. \$27,000
 - B. \$35,000
 - C. \$43,000
 - D. \$47,000
9. When taking a \$2,000 charitable contribution as a Federal itemized deduction made to the Oregon Cultural Trust on your married filing joint return. What entries would be on your Oregon return?
- A. A \$2,000 addition and a \$2,000 credit
 - B. A \$1,000 addition and a \$1,000 credit
 - C. A \$2,000 addition and a \$1,000 credit
 - D. A \$1,000 addition and a \$2,000 credit

Preparer Most Missed Questions Cont...

10. If a business is closed and the Board representative is unable to complete their inspection how many days does the business owner have to contact the Board to make necessary arrangements for an alternate inspection date and time?
- A. 5 days
 - B. 10 days
 - C. 15 days
 - D. 30 days

11. **Mini Problem - Form 40 included with question during exam**

Bruce is filing as Married Filing Separate (MFS). He has the following items. He did not itemize this year or last.

Taxable Railroad Retirement TIER I	\$8,000
Federal Tax Liability	\$3,000
Wages	\$12,000
Oregon Refund	\$300

He does not have any adjustments to income.

What is the total of Bruce's subtractions?

- A. \$3,000
- B. \$8,300
- C. \$11,000
- D. \$11,300

12 & 13. **Mini Problem - Schedule WFC included with question during exam**

Married taxpayers, Tom and Linda Johnson, lived and worked in Oregon all year. Linda worked full time, while Tom attended community college classes to retrain for a new career. Their Adjusted Gross Income (AGI) is \$49,000. Their oldest son lives with them, and provides over half his own support. He claims himself on his personal return. They have "surprise" twins, age 3, and a foster child placed in the home in September. They have \$27 of bank interest. They have qualified child care expenses of \$5,250.

12. For the purposes of the Oregon Working Family Child Care Credit, the household size is:

- A. Two
- B. Four
- C. Five
- D. Six

13. The decimal amount to be entered on line 17 of Schedule WFC (OR Working Family Child Care Credit) for Form 40 is:

- A. 0.00
- B. 0.16
- C. 0.32
- D. 0.40

STATE BOARD OF TAX PRACTITIONERS PREPARER EXAMINATION

LIST OF ACCEPTABLE SOURCE DOCUMENTS ALLOWED DURING THE TAX PREPARER OPEN-BOOK EXAMINATION

~~ This list was revised by the Board in 2013 ~~

FEDERAL:

- Pub. 17
- Pub. 850 – English-Foreign Language Glossary of Words and Phrases
- Federal Form 1040 Instructions (not forms booklets)

OREGON:

- Pub. 17-1/2 (Oregon)
- Oregon Income Tax Full-Year Resident Form 40 and instructions, Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P, Schedule WFC-N/P, and instructions
- Oregon Administrative Rules, Chapter 800: ***800-010-0015 through 800-030-0050***
- Oregon Revised Statutes, Chapter 673: ***673.605 through 673.990***

Source documents in languages other than English are acceptable. Translating dictionaries are currently not allowed. All source documents must be official publications or copies downloaded from the official websites of the IRS and/or the Department of Revenue

Answers, Subject Matter and References Frequently Missed Questions

References can be found in 2011 tax law publications, booklets & instructions

PREPARER

- 1.) Correct Answer: \$1,200 (C)
Subject Matter: Federal Credits
Reference: Pub. 17
- 2.) Correct Answer: \$29,858 (D)
Subject Matter: Mini Problem
Reference: Pub. 17
- 3.) Correct Answer: 38 (B)
Subject Matter: Federal Itemized Deductions
Reference: Pub. 17
- 4.) Correct Answer: 28 (D)
Subject Matter: Federal Itemized Deductions
Reference: Pub. 502
- 5.) Correct Answer: \$900 (B)
Subject Matter: Oregon Additions
Reference: Pub. 17 ½
- 6.) Correct Answer: 5 days (A)
Subject Matter: Oregon License Law
Reference: OAR
- 7.) Correct Answer: \$5,600 (D)
Subject Matter: Mini Problem
Reference: Pub. 17
- 8.) Correct Answer: \$47,000 (D)
Subject Matter: Federal Assets
Reference: Pub. 17
- 9.) Correct Answer: A \$1,000 addition... (B)
Subject Matter: Oregon Credits
Reference: Form 17 ½
- 10.) Correct Answer: 5 days (A)
Subject Matter: Oregon License Law
Reference: OAR
- 11.) Correct Answer: \$11,000 (C)
Subject Matter: Mini Problems
Reference: Oregon Instructions
- 12.) Correct Answer: Four (B)
Subject Matter: Mini Problems
Reference: Pub. 17 ½
- 13.) Correct Answer: 0.32 (C)
Subject Matter: Mini Problems
Reference: Pub. 17 ½

Consultant Examination Index and Study Guide

DESCRIPTION/STUDY TOPICS	REFERENCE USED
Filing Requirements	Pub 17
Filing Status	
Dependents/Exemptions	
Gross Income	
W-2s, Interest, Dividends, Refunds, Alimony	Pub 525
Pensions, IRAs, Clergy, Unemployment,	Pub 575
Social Security, and Other Income	Pub 590
Excludable Income	
Oregon	Pub 17½
Code of Professional Conduct	Oregon booklet OARs Chapter 800
Standard Deduction	Pub 17
Schedule A	
Medical, Taxes, Interest, Investment Interest,	Pub 502
Contributions, Casualty Losses, and	Pub 936
Misc including Form 2106	Pub 463
	Pub 970
Oregon	Pub 17½
Basis of Assets	Pub 17
	Pub 551
Depreciation	Pub 946
Sec 179, Bonus Depreciation, MACRS,	Pub 225
Listed Property	Pub 334
Oregon	Pub 17½
	1040 booklet
Schedule C	Pub 334
Business vs. Hobby, and Home Office	Pub 535
	Pub 587
Schedule F	Pub 225
Schedule SE	Pub 463
Oregon	Pub 17½
Schedule E Rentals	Pub 17
Royalties and K-1's	Pub 925
Passive Activities	
NOLs	Pub 536
Oregon	Pub 17½

Additional study topics on back.

DESCRIPTION/STUDY TOPICS	REFERENCE USED
Sales and Exchanges	Pub 544
Sch D, Form 4797, Involuntary Conversions, Repossessions, and Like-Kind Exchanges	Pub 551
Installment Sales and Form 6252	Pub 537
Sale of Personal Residence	Pub 523
	Pub 17
	Pub 225
	Pub 334
Oregon	Pub 17½
Adjustments to Income	Pub 17
Education, Student Loan Interest, Tuition & Fees	Pub 970
IRA	Pub 590
Moving Expense	1040 booklet
SE Tax	
SE Health Insurance	
SE Retirement Plans	
Penalty for Early Withdrawal	
Alimony	
Personal Property Rental Expenses	
Oregon	Pub 17½ Oregon booklets
AMT	Pub 225
Tax Credits	Pub 17
EIC, Child Care, Child Tax, Additional Child Tax, Foreign Tax Cr, Education, Retirement Savings, Adoption, Gas Tax, and Excess SS Tax and RRTI Tax	Pub 970
Oregon	Pub 17½ Oregon booklets
Filing due dates	Pub 17
Estimated taxes	1040 booklet
Penalty for IRAs and Form 5329	Pub 590
Advance EIC Payments	Pub 225
	Pub 334
Oregon	Pub 17½ Oregon booklets
Review for Final Exam	
Final Exam and Review of Answers	

This outline represents 10 three-hour class periods reviewing material that will be covered on a consultant exam. Each class incorporates discussion of Oregon resident and non-resident information, as required. Quizzes may be given at the beginning or end of class to reinforce material taught.

Consultant Examination Subject Outline

and approximate percentage of coverage

Federal

How to file -- 5%

- Filing status
- Personal exemptions
- Filing requirements
- Dependents

Earned income -- 2.5%

- Wages
- Tips
- Fringe benefits

Interest -- 2%

- Taxable
- Exempt
- OID

Dividends -- 2%

- Ordinary
- Nontaxable
- Capital gain

Business income, deductions -- 5.5%

Passive activities, rentals -- 3%

Farms -- 1.5%

Pensions and annuities -- 3%

Social Security -- 1%

Depreciation -- 4%

Sales of property -- 15%

- Basis
- Capital assets
- Business property
- Residence
- Installment and repossessions
- Depreciation recapture
- Involuntary conversions
- Nontaxable exchanges

Miscellaneous income -- 3%

Itemized deductions -- 9.5%

- Medical
- Taxes
- Interest
- Contributions
- Casualty losses

Miscellaneous deductions

- a. Employee business
- b. Production of income
- c. Education

Credits -- 3.5%

- Child care
- Child tax
- Earned income
- Education
- Mortgage interest
- Other

Estimated payments -- 1%

Self-employment tax -- .5%

Alternative minimum tax -- 1.5%

Other taxes -- 2.5%

- Lump sum distributions
- Penalties
- Tips
- Household employment

Net operating losses, at-risk amounts -- 1%

Amended returns -- 1.5%

Other areas -- 2.5%

Adjustments -- 4%

- IRA, SEP, KEOGH
- Alimony
- Moving expenses
- Other

Consultant Examination Subject Outline, continued

OREGON

How to file -- 3%

- Filing status
- Requirements
- Non-residents
- Exemptions

Additions -- 3%

- Municipal bonds
- Other

Subtractions -- 4%

- Taxes
- Interest
- Military pensions
- Other pensions
- Other subtractions

Deductions -- 2.5%

- Standard deduction
- Itemized deductions
- Oregon medical

Credits -- 4%

- Child care
- Political
- Exemption credits
- Retirement
- Working family
- Other

Payments -- 1%

- Estimated

Part year/non-resident -- 2%

License law -- 5.5%

Sample Consultant Test with Frequently Missed Questions

Sample questions extracted from 2012-2012 exam based on 2012 tax law
Referenced to 2012 publications

These questions serve as examples only.

Answers, subject matter and references can be found on the attached pages

1. Taxpayer's W-2 shows allocated tips of \$2,000 and Social Security tips of \$500. Taxpayer did not keep a daily tip record. Taxpayer is required to include additional tips of:
 - A. \$ 500
 - B. \$1,500
 - C. \$2,000
 - D. \$2,500

2. Mr. Munny's wife had no income during the tax year and they lived together all year. She left and he cannot locate her prior to filing their return. He is filing separately. He may:
 - A. claim his wife as a dependent
 - B. claim his wife's exemption
 - C. not claim his wife
 - D. file as Head of Household (HOH)

3. Fred and Ethel have income from the state for fostering 8 special needs adults. They have \$10,000 total expenses and income of \$5,000 per individual. Their income and deductible expenses are.
 - A. \$40,000 income & \$10,000 expense
 - B. \$25,000 income & \$6,250 expense
 - C. \$0 income & \$10,000 expense
 - D. \$15,000 income & \$3,750 expenses

4. A rental house has been depreciated by the straight-line method. All the depreciation taken is recaptured as ordinary income at the time of sale.
 - A. True
 - B. False

5. Mr. and Mrs. Beck are full-year residents of California. During the last tax year, they had income as follows:

Wages earned in California - \$22,000
Interest from a California bank - \$540
Interest from savings in an Oregon bank - \$210
Interest from Oregon municipal bonds - \$800
Interest from U.S. Savings Bonds - \$150
Interest from an installment sales contract - \$1,800
(from the sale of their Oregon residence when they moved to California)

How much of the above income is subject to Oregon tax?

 - A. \$0
 - B. \$ 210
 - C. \$1,800
 - D. \$2,010

Consultant Frequently Missed Questions Cont...

6. Mr. and Mrs. Baker bought a house in 1960 for \$30,000. In 1978 they divorced and Mrs. Baker received the house as settlement (Fair Market Value \$150,000). In 2000 Mrs. Baker married Mr. Miller. In 2010 Mr. Miller died. Mrs. Miller sold the house in 2011 for \$800,000. What is her reported gain?
- A. \$150,000
 B. \$270,000
 C. \$400,000
 D. \$520,000
7. The maximum capital gain rate does not apply if it's higher than your regular tax rate.
- A. True
 B. False
8. Your employer would reimburse you for all education expenses if you submitted substantiation. You may elect to pay them yourself and claim them from your tax return.
- A. True
 B. False
9. A full time student, age 23, may have to pay taxes at her parent's rate.
- A. True
 B. False
10. The federal Domestic Production Activity income adjustment is linked to Oregon and does not require any Oregon additions or subtractions.
- A. True
 B. False
11. Sally moved from Idaho to Oregon on November 1. Her Oregon tax after credits is \$350 and her Idaho income tax liability after credits is \$300. Her income is as follows:

Oregon Income

Wages Nov 1 - Dec 31	\$3,000
Interest Nov 1 - Dec 31	\$200
Sale of Idaho property capital gain reported	<u>\$6,000</u>
Total Oregon	\$9,200

Idaho Income

Wages Jan 1 - Oct 31	\$21,000
Interest Jan 1 - Oct 31	\$4,000
Sale of property	\$6,000
Idaho exclusion	<\$3,600>
Total Idaho	\$27,400

What is the Oregon Credit for income taxes paid to Idaho?

- A. \$26
 B. \$91
 C. \$300
 D. \$350

Consultant Frequently Missed Questions Cont...

12. A single taxpayer received the following income:

Taxable interest \$20,000
Pension \$5,000 (\$2,000 taxable)
Social Security \$6,000
Oregon Municipal Bond \$1,000

How much of the Social Security benefits are taxable for Federal?

Worksheet included with question during exam - Social Security Benefits

- A. \$0
B. \$500
C. \$1,500
D. \$2,000
13. You paid an appraisal fee to determine fair market value of a painting you've contributed to a college. The fee is:
- A. Not deductible
B. Deductible as a contribution
C. Deductible as a miscellaneous deduction
D. Added to the basis of the contributed property
14. When computing a Net Operating Loss (NOL) which of the following would not be considered an add back when computing the NOL?
- A. Moving expenses
B. Alimony
C. Contributions to a traditional Individual Retirement Account (IRA)
D. Health Savings Account deduction
15. Alan joined the military in Oregon. He does not have a personal residence in Oregon. His family travels with him. During the tax year, he spent 60 days in Oregon on a temporary assignment. How much of his military pay is taxable to Oregon?
- A. All of the military pay, without exclusion.
B. None of the military pay.
C. All of the military pay, minus up to \$6,000 active duty pay earned in Oregon and all active duty pay earned outside Oregon.
D. All of the military pay, minus up to a \$6,000 active duty pay subtraction.
16. Interest income received by an individual who is a non-resident of Oregon, under a contract of sale of real property located in Oregon is taxable to Oregon.
- A. True
B. False
17. Oregon allows a subtraction for federal pension income. Federal pension income includes:
- A. Military service pay
B. Disability payments received before attaining retirement age
C. Federal service after October 1, 1991
D. All of the above
18. If a business is closed and the Board representative is unable to complete their inspection how many days does the business owner have to contact the Board to make necessary arrangements for an alternate inspection date and time?
- A. 5 days
B. 10 days
C. 15 days
D. 30 days

Consultant Frequently Missed Questions Cont...

19. Taxpayer is a self-employed plumber. He has a home office and uses the entire garage to store tools, equipment and materials used in his business. The square footage of the office is 150 sq. ft. The garage is 450 sq. ft. the entire square footage of the house is 1550 without the garage. His business expenses are as follows: Rent \$12,000, rental insurance \$500, utilities \$2500, repairs to office \$500 and telephone \$480. His net profit before office-in-home deduction is \$10,000. What is the office-in-home deduction on Schedule C?
- A. \$4,500
 - B. \$4,644
 - C. \$5,000
 - D. \$5,480
20. The cost of sheep purchased for resale is a deduction in the year of purchase, even though they are not sold until the next year.
- A. True
 - B. False
21. A personal promissory note was written five years ago. During the current year it was determined to be an uncollectible bad debt and is treated as:
- A. Itemized deduction
 - B. Casualty loss
 - C. Long-term capital loss
 - D. Short-term capital loss
22. Which of the following is generally classified as a capital asset for federal income tax purposes?
- A. A building used in your business
 - B. Notes receivable acquired in the course of your business
 - C. A personal automobile
 - D. Inventory held for resale
23. Larry's only earned income is from his business, Larry's Plumbing. As a new business, his net income was only \$3000 resulting in self-employment tax of \$424. Larry paid \$3800 for health insurance. He is allowed to claim a maximum self-employed health insurance deduction in the amount of:
- A. \$2,576
 - B. \$2,660
 - C. \$2,788
 - D. \$3,800
24. Which of the following assets would need to have depreciation refigured for Alternative Minimum Tax (AMT)?
- A. Rental property placed in service in 2001
 - B. Equipment placed in service in 2008 using MACRS
 - C. Business goodwill amortized using section 197
 - D. A commercial building put in service in 2007
25. A net operating loss can be caused by deductions for the year that are more than your income from:
- A. Personal bankruptcy
 - B. Capital losses
 - C. Rental property
 - D. None of the above
26. Joe enrolls full time for college classes in September and pays tuition and fees of \$1,800 in October. Joe withdraws from college. The college refunds \$800 of the tuition and fees. When Joe prepares his income tax he can deduct \$1,000 for tuition and fees deduction.
- A. True
 - B. False

Consultant Frequently Missed Questions Cont...

27. Taxpayer reports gambling winnings of \$580 (\$500 from Oregon lottery; \$80 from horse races) on federal tax return. Schedule A shows a deduction of \$300 (\$200 from Oregon lottery; \$100 from horse races) for gambling losses. What is the Oregon addition for these items?
- A. \$80
 - B. \$220
 - C. \$300
 - D. \$500
28. Which of the following is not required to be posted in public view at each branch office?
- A. The name of the principal office
 - B. The name of the Designated Consultant and Resident Consultant
 - C. A copy of the current registration for the branch office
 - D. A copy of the current registration for the principal office
29. Military personnel whose home of record is Oregon must file an Oregon return.
- A. True
 - B. False
30. William is married filing a joint return. He has three children, all of whom qualify as dependents. One of the children, age 15, qualifies for the Oregon disabled child exemption. William is 62 and his wife is 66. The number of exemption credits that the taxpayer will claim on the Oregon return is:
- A. 4
 - B. 5
 - C. 6
 - D. 7

STATE BOARD OF TAX PRACTITIONERS

RECOMMENDED RESOURCES AND STUDY GUIDES FOR APPLICANTS PREPARING TO TAKE THE CONSULTANT EXAMINATION

Questions in the current Consultant Exam are derived from the following 2012 source documents

FEDERAL:

- Pub. 17
- Pub. 225 – Farmer’s Tax Guide
- Pub. 334 – Small Business Guide
- Pub. 463 – Travel, Entertainment, Gift, & Car Expenses
- Pub. 502 – Medical & Dental Expenses
- Pub. 519, Chapter 1 – U.S. Tax Guide for Aliens
- Pub. 521 – Moving Expenses
- Pub. 523 – Selling Your Home
- Pub. 525 – Taxable and Nontaxable Income
- Pub. 535 – Business Expenses
- Pub. 536 – Net Operating Losses for Individuals, Estates and Trusts
- Pub. 537 – Installment Sales
- Pub. 544 – Sales & Other Dispositions of Assets
- Pub. 550 – Investment Income & Expenses
- Pub. 551 – Basis of Assets
- Pub. 553 – Highlights of (current year) tax changes
- Pub. 575 – Pension and Annuity Income
- Pub. 587 – Business Use of Home
- Pub. 590 – Individual Retirement Arrangements (IRAs)
- Pub. 596 – Earned Income Credit
- Pub. 925 – Passive Activities
- Pub. 936 – Home Mortgage Interest Deductions
- Pub. 946 – Depreciation
- Pub. 970 – Tax Benefits for Higher Education
- Federal Form 1040 Instructions (not forms booklets)
- Federal Form 6251 Instructions – Form AMT Instructions
- Federal Form 8801 and Instructions ❖❖❖

OREGON:

- Pub. 17-1/2 (Oregon)
- Oregon Income Tax Full-Year Resident Form 40 and instructions, Schedules OR-ASC and WFC
- Oregon Income Tax Part-Year Resident/Nonresident Form 40N & 40P, Schedule WFC-N/P, and instructions
- Oregon Administrative Rules, Chapter 800: **800-010-0015 through 800-030-0050**
- Oregon Revised Statutes, Chapter 673: **673.605 through 673.990**

❖❖❖ Donates any new publications added for the 2013-2014 season

Other publications and documents that you may find useful in assisting you in studying for the examination are: Form 2106, Form 4797, ❖Form 5695 and ❖Form 8853 Instructions.

Answers, Subject Matter and References Frequently Missed Questions

References can be found in 2011 tax law publications, booklets & instructions

CONSULTANT

- 1.) Correct Answer: \$2,000 (C)
Subject Matter: Federal Earned Income
Reference: Pub. 17
- 2.) Correct Answer: claim his wife's exemption (B)
Subject Matter: Federal How To File
Reference: Pub. 17
- 3.) Correct Answer: \$15,000 income...(D)
Subject Matter: Federal Misc Income
Reference: Pub. 17
- 4.) Correct Answer: False (B)
Subject Matter: Federal Passive & Rentals
Reference: Pub. 225 & 544
- 5.) Correct Answer: \$0 (A)
Subject Matter: OR Part Year Non Resident
Reference: Pub. 17 ½
- 6.) Correct Answer: \$270,000 (B)
Subject Matter: Federal Dividends
Reference: Pub. 523
- 7.) Correct Answer: True (A)
Subject Matter: Federal Sales of Property
Reference: Pub. 17
- 8.) Correct Answer: False (B)
Subject Matter: Federal Itemized Deductions
Reference: Pub. 17
- 9.) Correct Answer: True (A)
Subject Matter: Federal Other Areas
Reference: Pub. 17
- 10.) Correct Answer: False (B)
Subject Matter: Oregon Additions
Reference: Pub. 17 ½
- 11.) Correct Answer: \$91 (B)
Subject Matter: Oregon Credits
Reference: Pub. 17 ½
- 12.) Correct Answer: \$500 (B)
Subject Matter: Federal Social Security
Reference: Pub.17 & 1040 Instr.
- 13.) Correct Answer: Deductible as ... (C)
Subject Matter: Federal Itemized Deductions
Reference: Pub. 17
- 14.) Correct Answer: Moving Expenses ... (A)
Subject Matter: Federal NOL & At Risk
Reference: Pub 536
- 15.) Correct Answer: All of the military pay (C)
Subject Matter: Oregon How To File
Reference: Pub. 17 ½
- 16.) Correct Answer: False (B)
Subject Matter: OR Part Year Non Resident
Reference: Pub. 17 ½
- 17.) Correct Answer: Military Service Pay (A)
Subject Matter: Oregon Subtractions
Reference: Pub. 17 ½
- 18.) Correct Answer: 5 days (A)
Subject Matter: Oregon License Law
Reference: OAR
- 19.) Correct Answer: \$5,000 (C)
Subject Matter: Fed. Business Income & Ded
Reference: Pub. 587
- 20.) Correct Answer: False (B)
Subject Matter: Fed. Business Income & Ded
Reference: Pub. 225
- 21.) Correct Answer: Short-term capital loss (D)
Subject Matter: Federal Sales of Property
Reference: Pub. 17
- 22.) Correct Answer: A personal automobile (C)
Subject Matter: Federal Sales of Property
Reference: Pub. 17
- 23.) Correct Answer: \$2,788 (C)
Subject Matter: Federal Adjustments
Reference: Pub. 17
- 24.) Correct Answer: Equipment placed in... (B)
Subject Matter: Federal AMT
Reference: Pub. 17 & 6251 Instructions
- 25.) Correct Answer: Rental property (C)
Subject Matter: Federal NOL & At Risk
Reference: Pub. 536
- 26.) Correct Answer: True (A)
Subject Matter: Federal Other Areas
Reference: Pub. 970
- 27.) Correct Answer: \$220 (B)
Subject Matter: Oregon Additions.
Reference: Pub. 17 1/2
- 28.) Correct Answer: A copy of the current...(D)
Subject Matter: Oregon License Law
Reference: OAR
- 29.) Correct Answer: False (B)
Subject Matter: Oregon How To File
Reference: Pub. 17 ½
- 30.) Correct Answer: 6 (C)
Subject Matter: Oregon Credits
Reference: Pub. 17 ½

This reference guide will be provided with examination materials. You will NOT be able to bring a copy of this guide into the examination.

Federal

Mileage rates:

2012 Key tax amounts:
Exemption - \$3,800
Child tax credit - \$1,000 per child

Date	Business	Charity	Moving	Medical
Jan - Dec	55.5 cents	14 cents	23 cents	23 cents

Standard Deduction:

Filing Status	MFJ or QW	Single	HOH	MFS
Basic Deduction	\$11,900	\$5,950	\$8,700	\$5,950
Blind *	\$1,150	\$1,450	\$1,450	\$1,150
65 or over *	\$1,150	\$1,450	\$1,450	\$1,150
Dependent	Greater of \$950 or earned income plus \$300 but not to exceed \$5,950			

* Add to basic deduction amount. If married filing jointly and both taxpayers qualify, add \$2,300 to the basic deduction amount.

2012 Phase-Out Ranges:

Filing Status	MFJ	QW	Single	HOH	MFS
Education Savings Bond Interest Exclusion	\$109,250-\$139,250	\$109,250-\$139,250	\$72,850 - \$87,850	\$72,850 - \$87,850	N/A
Student Loan Interest Deduction	\$125,000-\$155,000	\$60,000-\$75,000	\$60,000-\$75,000	\$60,000-\$75,000	N/A
Tuition and Fees Deduction...\$4,000	\$0-\$130,000	\$0-\$65,000	\$0-\$65,000	\$0-\$65,000	N/A
Tuition and Fees Deduction...\$2,000**	\$130,001-\$160,000	\$65,001-\$80,000	\$65,001-\$80,000	\$65,001-\$80,000	N/A
Coverdell Education Savings Account ESA	\$190,000-\$220,000	\$95,000-\$110,000	\$95,000-\$110,000	\$95,000-\$110,000	\$95,000-\$110,000
Roth IRA * Roth (MFS) and did not living with spouse	\$173,000-\$183,000	\$173,000-\$183,000	\$110,000-\$125,000	\$110,000-\$125,000	\$0-\$10,000 *110,000-\$125,000
Traditional IRA	\$92,000-\$112,000	\$92,000-\$112,000	\$58,000-\$68,000	\$58,000-\$68,000	\$0-\$10,000
Traditional IRA – only spouse covered	\$173,000-\$183,000	none	none	none	\$0-\$10,000
Child Tax Credit	\$110,000-\$130,000	\$75,000-\$95,000	\$75,000-\$95,000	\$75,000-\$95,000	\$55,000-\$75,000
Lifetime Learning Credit	\$104,000-\$124,000	\$52,000-\$62,000	\$52,000-\$62,000	\$52,000-\$62,000	N/A
American Opportunity Credit	\$160,000-\$180,000	\$80,000-\$90,000	\$80,000-\$90,000	\$80,000-\$90,000	N/A
Retirement Saver's Contribution Credit	\$0-\$57,500	\$0-\$28,750	\$0-\$28,750	\$0-\$43,125	\$0-\$28,750

Oregon

Oregon Basic Information 2012: Exemption Credit - \$183

Standard Deduction 2012:

Filing Status	Standard Deduction	+ Age 65 or over, Blind (each)
Married Filing Joint	\$4,055	\$1,000
Qualifying Widow(er)	\$4,055	\$1,000
Single	\$2,025	\$1,200
Head of Household	\$3,265	\$1,200
Married/RDP Filing Separately	\$2,025	\$1,000
If Spouse Itemizes Deductions	NONE	
Dependent Children:	Greater of \$950 or the amount of earned income plus \$300 (not to exceed \$2,025) * Blind dependent: Add \$1,200	

Oregon Filing Requirements

Filing Status	Age	If gross income is more than:
Single, can be claimed on another's return	Any	\$950*
Single	Under 65	\$5,540
	65 or Over	\$6,740
Married/RDP joint return	Both under 65	\$11,085
	One 65 or over	\$12,085
	Both 65 or over	\$13,085
Married/RDP separate return	Under 65	\$5,540
	65 or over	\$6,540
Head of Household	Under 65	\$6,925
	65 or over	\$8,125
Qualifying Widow(er)	Under 65	\$7,715
	65 or over	\$8,715

In addition, file a return if:
 -- You are required to file a federal return
 -- You had \$1/more of Oregon income tax withheld from your wages.
 *The larger of \$950 or your earned income plus \$300, up to your standard deduction amount.

Child & Dependent Care Credit:

Federal Taxable Income Form 1040, line 43 OR Form 1040A, line 27	Your decimal amount is:
Over ----- – But not over \$5,000	.30
Over \$5,000 – But not over \$10,000	.15
Over \$10,000 – But not over \$15,000	.08
Over \$15,000 – But not over \$25,000	.06
Over \$25,000 – But not over \$35,000	.05
Over \$35,000 – But not over \$45,000	.04
Over \$45,000 –	.00

Oregon Exemption Credit Tables:

Do not use the exemption credit worksheet. Multiply your total exemptions by \$183.

If your filing status is:	Federal adjusted gross income (AGI) is less than or equal to:
Single	\$173,650
Married/RDP filing joint or qualifying widow(er)	\$260,500
Married/RDP filing separately	\$130,250
Head of household	\$217,100

Complete the exemption credit worksheet.

If your filing status is:	Federal AGI is more than:	But less than or equal to:
Single	\$173,650	\$256,150
Married/RDP filing joint or qualifying widow(er)	\$260,500	\$343,000
Married/RDP filing separately	\$130,250	\$171,500
Head of household	\$217,100	\$299,600

Do not use the exemption credit worksheet. Multiply your total exemptions by \$60.

If your filing status is:	And Form 40. Line 8 and 40P and 40N, line 30F is more than:
Single	\$256,150
Married/RDP filing joint or qualifying widow(er)	\$343,000
Married/RDP filing separately	\$171,500
Head of Household	\$299,600

EXEMPTION ORS 316.085

This year's maximum credit is \$183 for each qualifying exemption. The exemption amount is indexed for inflation.

Your exemption credit may be reduced if your federal adjusted gross income is more than the threshold for your filing status. Review the charts on page 92 to see if you must use the following worksheet.

Part-year residents and nonresidents. Multiply your exemption credit by your Oregon percentage.

Exemption credit worksheet:

1. Enter the amount from Form 40, line 8. 1. _____

2. Enter the amount shown below for your filing status. 2. _____
 - Single—\$173,650
 - Married/RDP filing jointly or qualifying widow(er)—\$260,500
 - Married/RDP filing separately—\$130,250
 - Head of household—\$217,100

3. Line 1 minus line 2. 3. _____

4. Divide line 3 by \$2,500 (\$1,250 if married/RDP filing separately). Round the result up to the nearest whole number (for example, increase 0.0004 to 1). 4. _____

5. Multiply line 4 by 2% (.02) and enter the result as a decimal. 5. _____

6. Multiply the total number of exemptions claimed on line 6e of your Oregon return by \$183 and enter the result here. 6. _____

7. Multiply the decimal on line 5 by line 6. 7. _____

8. **Exemption credit.** Line 6 minus line 7. Enter the result here and on Form 40, line 33. 8. _____

2012 Working Family Child Care Credit Tables

TABLE 1, HOUSEHOLD SIZE = 1		
Amount on Schedule WFC, line 15: At least: but not more than:		Decimal, line 17
-----	– \$22,350	.40
22,351	– 23,450	.36
23,451	– 24,550	.32
24, 551	– 25,700	.24
25,701	– 26,800	.16
26,801	– 27,950	.08
27,951	– -----	.00

TABLE 2, HOUSEHOLD SIZE = 2		
Amount on Schedule WFC, line 15: At least: but not more than:		Decimal, line 17
-----	– \$30,250	.40
30,251	– 31,750	.36
31,751	– 33,300	.32
33,301	– 34,800	.24
34,801	– 36,300	.16
36,301	– 37,850	.08
37, 851	– -----	.00

TABLE 3, HOUSEHOLD SIZE = 3		
Amount on Schedule WFC, line 15: At least: but not more than:		Decimal, line 17
-----	– \$38,200	.40
38, 201	– 40,100	.36
40, 101	– 42,000	.32
40,751	– 42,600	.24
43,901	– 45,800	.16
45,801	– 47,750	.08
47,751	– -----	.00

TABLE 4, HOUSEHOLD SIZE = 4		
Amount on Schedule WFC, line 15: At least: but not more than:		Decimal, line 17
-----	– \$46,100	.40
46,101	– 48,400	.36
48,401	– 50,700	.32
50,701	– 53,000	.24
53,001	– 55,300	.16
55,301	– 57,650	.08
57,651	– -----	.00

TABLE 5, HOUSEHOLD SIZE = 5		
Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$54,000	.40
54,001	– 56,700	.36
56,701	– 59,400	.32
59,401	– 62,100	.24
62,101	– 64,800	.16
64,801	– 67,550	.08
67,551	– -----	.00

TABLE 6, HOUSEHOLD SIZE = 6		
Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$61,950	.40
61,951	– 65,050	.36
65,051	– 68,150	.32
68,151	– 71,250	.24
71,251	– 74,350	.16
74,351	– 77,450	.08
77,451	– -----	.00

TABLE 7, HOUSEHOLD SIZE = 7		
Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$69,850	.40
69,851	– 73,350	.36
73,351	– 76,850	.32
76,851	– 80,350	.24
80,351	– 83,850	.16
83,851	– 87,350	.08
87,351	– -----	.00

TABLE 8, HOUSEHOLD SIZE = 8		
Amount on Schedule WFC, line 15: At least:	but not more than:	Decimal, line 17
-----	– \$77,800	.40
77,801	– 81,650	.36
81,651	– 85,550	.32
85,551	– 89,450	.24
89,451	– 93,350	.16
93,351	– 97,250	.08
97,251	– -----	.00

2013/2014 Examination Proctor Site Information

The following proctor sites offer Tax Board examinations. Please indicate only **one** location on your exam application form (Be sure to indicate the site code in Section 2 of your application). **Location selection is FINAL at the time of application** (Be sure to add the proctor fee to your total). You must take the test within **60 days** of the date on your examination approval notice or your application expires and you must resubmit a new application with all applicable examination fees.

Please note: Once you receive your examination approval notice from the Tax Board, you may contact the proctor site to schedule an exam appointment.

DO NOT contact the proctor site to schedule your examination prior to receipt of your examination approval notice as they will not have an examination for you to take.

Proctor sites in gray are pending availability.

TOWN & CODE	COLLEGE	SCHEDULE	EXAM TYPE	FEES
Albany Site Code for Application: LBCC	Linn Benton Community College 6500 Pacific Blvd. SW Albany, OR 97321 (541) 917-4781 Contact: Patty McMenamin OR *Please go to www.linnbenton.edu/go/campus-maps for directions & map to exam location	By Appointment ONLY Mon, Wed. & Fri. at 10:00a.m. <i>Closed holidays</i>	All exams	\$20
Astoria Site Code for Application: CLAT	Clatsop Community College 1651 Lexington Ave. Astoria, OR 97103 (503) 338-2426 Contact: Colleen Violette cviolette@clatsopcc.edu *Please go to www.clatsopcc.edu for directions & map to exam location	By Appointment ONLY <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$40 \$60
Bend Site Code for Application: COCC	Central OR Community College 2600 NW College Way Bend, OR 97701 (541) 383-7539 Contact Kellie Smith *Please go to http://visitors.cocc.edu/visiting/directions for directions & map to exam location	By Appointment ONLY Mon – Thurs <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$40 \$60
Brookings Site Code for Application: SOCC-B	Southwestern OR Comm. College 96082 Lone Ranch Parkway Brookings, OR 97415 (541) 469-5017 Contact: Mary Whitaker mwhitaker@socc.edu	By Appt. ONLY: Tues & Thurs <i>Closed holidays</i>	All exams	\$30

Coos Bay Site Code for Application: SOCC-CB	Southwestern Oregon Community College 1988 Newmark Coos Bay, OR 97420 (541) 888-7405 Contact: Susan Anderson	By Appointment ONLY Mon - Fri <i>Closed holidays</i>	All exams	\$35
Eugene Site Code for Application: UFOFO	Univ. of Oregon ~ Testing Center 1590 E 13 th Avenue Room 270 Eugene, Oregon 97403 (541) 346-3230 Contact: David Espinoza Lisa Montgomery *Please go to http://testing.uoregon.edu for directions & map to exam location	By appointment ONLY Mon. – Fri: 9:00 am – 4:00 pm <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$30 \$60
Grants Pass Site Code for Application: RCC	Rogue Community College Testing Center 214 SW 4 th Street Grants Pass, Oregon 97526 (541) 956-7494 Contact: Dana Wolff * Upon request - School will provide map & directions to exam site.	By appointment ONLY Mon. – Fri: 8:30 am – 4:00 pm <i>Subject to room availability-closed holidays and Fridays during summer</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$25 \$50
Klamath Falls Site Code for Application: KCC	Klamath Community College Learning Resources Center 7390 S 6 th Street Klamath Falls, OR 97603 (541) 880-2334 Contact: Ellen Jackson * Upon request - School will provide map & directions to exam site.	By appointment ONLY Mon. – Fri: 8:00 am – 5:00 pm <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$25 \$40
La Grande Site Code for Application: EOU	Eastern Oregon University Testing Services ZH 112 One University Blvd La Grande, OR 97850 (541) 962-3788 Contact: Travis Paulson * Upon request - School will provide map & directions to exam site.	By appointment ONLY Mon. – Fri: 8:00 am – 5:00 pm <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$20 \$60
McMinnville Site Code for Application: CCC-YVC	Chemeketa Community College – Yamhill Valley Campus Scheduling Center 288 NE Norton Lane McMinnville, OR 97128 (503) 316-3240 Contact: Jean Cole (503) 316-3284 * Upon request - School will provide map & directions to exam site.	By appointment ONLY Mon – Thurs <i>Closed holidays</i>	All exams	\$60

<p>Medford</p> <p>Site Code for Application: SOU</p>	<p>Southern Oregon University Testing Center at the HEC 101 S. Bartlett St Rm. 108. Medford, OR 97501 (541) 552-8300 or (541)552-8150 Contact: Lee Bollschweiler bollschwl@sou.edu</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By appointment ONLY</p> <p>Tues, Wed & Thurs 9:30 am – 5:00 pm</p> <p>Saturday dates: Dec 14, 2013, early Registration recommended</p> <p><i>Closed holidays</i></p>	<p>1.5 hrs - Consultant State Only</p> <p>5 hrs - Consultant or Preparer</p>	<p>\$30</p> <p>\$50</p>
<p>Newport</p> <p>Site Code for Application: HMSC-GL</p>	<p>Hatfield Marine Science Center Guin Library 2030 S. Marine Science Drive Newport, OR 97365 (541) 867-0249 or (541) 867-0108 Contact: Janet Webster</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By appointment ONLY</p> <p><u>Every Week</u> Monday - Friday</p> <p>8:30 to 4:30</p> <p><i>Closed holidays</i></p>	<p>All Exams</p>	<p>\$10</p>
<p>Ontario</p> <p>Site Code for Application: TVCC</p>	<p>Treasure Valley Community College Testing Center 650 College Blvd. Ontario, OR 97914 (541) 881-5799 Contact: Bill Stenberg wstenberg@tvcc.cc</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By appointment ONLY</p> <p>Hours: Mon -Thurs: 10:00 am – 7:00 pm Friday: 10:00 am – 3:00 pm</p> <p><i>Closed holidays</i></p>	<p>All exams</p>	<p>\$40</p>
<p>Oregon City</p> <p>Site Code for Application: CLAC</p>	<p>Clackamas Community College Testing Center 19600 Molalla Ave. Oregon City, OR 97045 (503)594-3283 or (503) 594-3193 Contact: Wendy Imel</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By Appointment ONLY</p> <p>Hours: Mon. – Fri. 8:00 a.m. – 4:50 p.m.</p> <p><i>Closed holidays</i></p>	<p>All exams</p>	<p>\$50</p>
<p>Pendleton</p> <p>Site Code for Application: BMCC</p>	<p>Blue Mtn. Community College Testing Center 2411 NW Carden PO Box 100 Pendleton, OR 97801 Phone: (541) 278-5931 Contact: Holly Heinrich</p> <p>* Upon request - School will provide map & directions to exam site.</p>	<p>By Appointment ONLY</p> <p>Hours: Tues & Thurs. 8am – 5:30 pm</p> <p><i>Closed holidays</i></p>	<p>All exams</p>	<p>\$25</p>

Portland Site Code for Application: HEALD	Heald College Testing Center 6035 NE 78 th Court Portland, Oregon 97218 Phone: (503) 505-5464 or (503) 505-5465 Contact: Meredith Michand Meredith_Michand@Heald.edu * Upon request - School will provide map & directions to exam site.	By Appointment ONLY 4th Friday of each month <i>Closed holidays</i>	All exams	\$60
Portland Site Code for Application: PSU	Portland State University Testing Services 527 SW Hall St., Suite 310 University Center Bldg. Portland, OR 97201 (503) 725-2548 Contact: Diane Smith Online registration available: http://www.pdx.edu/testing/register	By appointment ONLY Mon – Fri 8:00 am – 5:00 pm <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$40 \$60
Roseburg Site Code for Application: UCC	Umpqua Community College Counseling & Testing 1140 College Rd. / P.O. Box 967 Roseburg, OR 97470 (541) 440-7659 Contact: Nancy Hart Nancy.hart@umpqua.edu * Map & directions on-line at: www.umpqua.edu/maps-a-directions	By appointment ONLY 2nd Monday of each month at 9:00 a.m. <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$15 \$25
Salem Site Code for Application: CHEM	Chemeketa Community College Testing Center Bldg. 2, 1 st fl. Rm. 110 4000 Lancaster Drive NE Salem, OR 97309 (503) 399-6556 or (503) 399-6552 Contact: Linda Abundis or Peter Carlson * Map & directions on-line at: www.chemeketa.edu/aboutus/locations/salem/direction.html	By appointment ONLY Weekly: Mon – 11 to 4 Wed – 9 to 8 Thurs – 9 to 8 Fri – 9 to 4 <i>Closed holidays & Dec 23, 24, 25, 31, Jan 1, 20, Feb 17, May 26, July 4</i>	All exams	\$60
The Dalles Site Code for Application: CGCC	Columbia Gorge Community Col. Testing Center 400 E. Scenic Drive The Dalles, OR 97058 (541) 506-6014 or (541) 506-6011 Contact: Jessica Griffin-Conner * Upon request - School will provide map & directions to exam site.	By appointment ONLY Thursday - 9 am to 6 pm <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$25 \$40

Tillamook Site Code for Application: TBCC	Tillamook Bay Community Col. Testing Center 4301 3 rd Street Tillamook, OR 97141 (503) 842-8222 x 1880 Contact: Melanie Weber * Upon request - School will provide map & directions to exam site.	By appointment ONLY Dec 16, 2013 and – Jan 20, 2014 Minimum of 5 candidates to hold exam <i>Closed holidays</i>	1.5 hrs - Consultant State Only 5 hrs - Consultant or Preparer	\$25 \$40
Wilsonville Site Code for Application: CLAC-WTC	Clackamas Community College Wilsonville Training Center 29353 Town Center Loop East Wilsonville, OR 97070 (503) 594-0950 Contact: Joyce Gabriel Map & directions on-line at: www.clackamas.edu/campus	By Appointment ONLY Hours: Mon. – Fri. Saturday testing possible <i>Closed holidays</i>	All exams	\$60